Date: / /

Subject: 2nd P.A leeture

1- Where it takes place → in P. organizations

2- Who make it

Where PA takes place?

1- in public organizations

* Definition of P.A P. 10

* Common of P.A

* types of P.A

a) A Govenromental ageney ex: taxes, embassy وكيل عن الدولة

b) public corporation ex:- الهيئة العامة للتصنيع ، الهيئة العامة للاستثمار

c) public enterprise ex:- اي شركة تمتلكها الدولة

* Components of P.A

1- People

2- Resources

3- Activities

4- structure

5- Goal "1st most imp."

what? Definition of PA

* As an activity? P. 14

* As an apparatus

* As an Discipline

Activi

* ... system

Date: / /   التاريخ: / /

Subject: 2nd accounting lecture   موضوع الدرس:

buyer

on September 5, 2016, BB firm purchase merchandise on account from jassmen Company for 9500 $. credit terms are 2/10 n30

dissount 2% · first 10 days · amount due is full in 30 days

Sept 5, Merchandise inventory 9500
A/p 9500
to Record purchase of inventory (Merchandise on account)

Assume at on delevery of goods "(FoB) shipping point" on Sept 6 fright cost 500 in Cash

Sept 6, Merchandising inventory 500
Cash 500
FoB shipping point fright cost

Assume on Sept 8 BB Return to jassemen Company firm goods costing 300

Sept 8, A/p 300
Merchandising inventory 300
To Record purchase Return and allowance

Date: / /	/ / :التاريخ

Subject: .... :موضوع الدرس

information related SF company is presented below:

1- on April 5, purchase merchindise from Br company for $ 25000 term 2/10 n30 "FOB Shipping point"

اذا ال terms موجودة يعني on account مش cash

2- on April 6 paid frieght ~~costs~~ costs $ 900 or Merchandise purchased from BR

3- on April 7, purchase equipment on Account 26000

4- on April 8, Redurned damage Merchandise to BR company and was granted a $ 4000 credit for Redurned Merchandise

5- on April 15, paid The amount due to BR in full

* Required journalized above transaction

Subject: prepetual system التاريخ: / /
موضوع الدرس:

Date	explanation	Dr	Cr
April, 5	Merchandise inventory	25000	
	A/P		25000
	purchase inventory 2/10 n/30 FOB shipping point		
6/4	Merchandising inventory	900	
	cash		900
	freight cost FOB shipping point		
7/4	equipment	26000	
	A/P		26000
	purchase equipment on account		
8/4	A/P	4000	
	Merchandise inventory		4000
	Return $4000		
15/4	A/P	21000	
	cash		20580
	Merchandise inventory		420

* Balance due = 25000 - 4000 = 21000
* purchase discount = $21000 \times \frac{2}{100} = 420$
* cash = 2100 - 420

Subject:

The difference between system, information system and information technology

* system :- is a collection of elements or components That are organized for a common purpose

* input → process → output

* computer information system (CIS) :- consists of Related components like hard ware, soft ware, people producers and collections of data

* The term information technology (IT) represents The various types of hardware and soft ware used in an information system, including computers and networking equipment

* The goal of information system is to enable managers to make better decisions by providing quality information

* IS → Soft ware   it → infra structure

* types of computers :- 1- super computer "expensive, largest, fastest" → "nuclear bomb" ("معاينة" / illegible annotation)
2. Mainframe "very large, more expensive, multi users, testing, processing"
3. Minicomputer "small mainframe, small,"
4. Micro computer "PC, ~~desk~~ laptop, very small,"

Subject:

Cash الـ صاحب الـ discount

التاريخ: / /

موضوع الدرس:

- On Sept 14, BB pays The balance due

Sept 14

(VIP) * Balance due = 9500 - 300 = 9200

* purchase discount = 9200 x $\frac{2}{100}$ = 184

Sept 14, A/P 9200

Cash 9016
(9200-184)

Merchandise inventory 184

---

* Selling transactions in prepetual system

1. on Sept 4, BB Sold merchandise to customers on account $ 25500, "FoB destination", credit terms 1/10 n30. The cost of merchandise Sold Was 23100

Sept 4 A/R 25,500

Sales Revenue 25500

cost of goods sold 23100

Merchandise inventory 23100

Date: / /

Subject: 2nd OB lecture *

* Behaviour is The way you act

The two main Things in The organization :- 1- Social interaction
2 goal accomplishment

~~organiz~~ => * idea of org- behaviour The way The org. acting in diff. situations ex: making decision...

* individual behaviour — group behaviour

→ org. behaviour

chracterictics of OB p.g 8

includes 1- Sicology we use Theories "general sicology"
OB → is The mix of many types of social Sciences

p.g 9 2-Sociology
The problems

p.g 10 3-anthropology → reasons of

* Contingency of OB pg 11

التاريخ: / /

موضوع الدرس:

Data and information

All computer processing requires data, which is a coll

Why is a computer so powerful

use computer at home

1- computer games
2- Working from home
3- Banking from home
4- connecting to The Web

uses of computer at business

1- Storage and easy retrieval of information : database
2- Analysing information : spread sheets , accounts packages
3- international communications (within business) :- network
4- external communications (with other business and customers) :- e,mail - booking systems, etc
5- presentation of information :- Word processing and desktop publishing
6- computer - aided design (CAD)
7- Computer - aided manufacture (CAM) :- robots , process control
8- New and better products :- Video recorders, Washing machines, etc

Subject: ...... موضوع الدرس :

Data Vs information

* Data is Raw material
* Data That is analyized, summarized or processed by becames information if The user understand it
* Data means The Words, numbers, graphics That are entered into The computer by The user to describe people events and Things
* information means The Words, numbers, graphics That are displayed or printed as The basis for making decision

what is a computer

A computer is an electronic device, operating under The control of instructions (Soft Ware) stored in its own memory until, That can accept data (input), mainpulate data (process) and produce information (out put) from The processing. Generally The term is used to describe a collection of devices That function together as a system

what Does A computer Do?

→ computre can perform four general information

1. input
2. Storage
3. process

Subject: .... التاريخ: / /

موضوع الدرس: ....

* characteristics of pA. p.15

1- purposeful

2- Dynamic

3- publicicness

4- Accountability

5- Sustainability

6- universaility

7- integration

8- multidisciplinary

* Approaches of Studying P.A

1- Managerial approach

2- legislative approach

3- Behavioural approach

4- Comparative approach

5- Systems approach

6- Environmental approach

Date: It First lecture. Page:

- what is the difference between information system "IS" and information Technology "IT"

* Input - Processing - OUTPUT
Represent Raw Data — set of steps {ordering, summary, classification} — Meaningful [information]

ex-1 [11235, Shimaa, IT, 95]

* Two Types of systems:

1- Traditional → Manual
2- computarized → by computer "save Time and effort"

* information system all The steps done by computer

PartT1 — Front end (Interface)
PartT2 — Programming Language (coding)
PartT3 — Back end (Store of data) Data base

} inf Tech

- The one who see The PartT3 only The admin of The system

Note: Raw Data: Number, charactetizs, Symbol

Date: Acc: First Lecture. Page:

* Operating cycle Transaction:

1- Buying or Purchasing merchandise ↗ In cash / ↘ on
2- Paying liabilities (A'P)
3- Storeing
4- selling in cash or on account
5- collection (A'R)

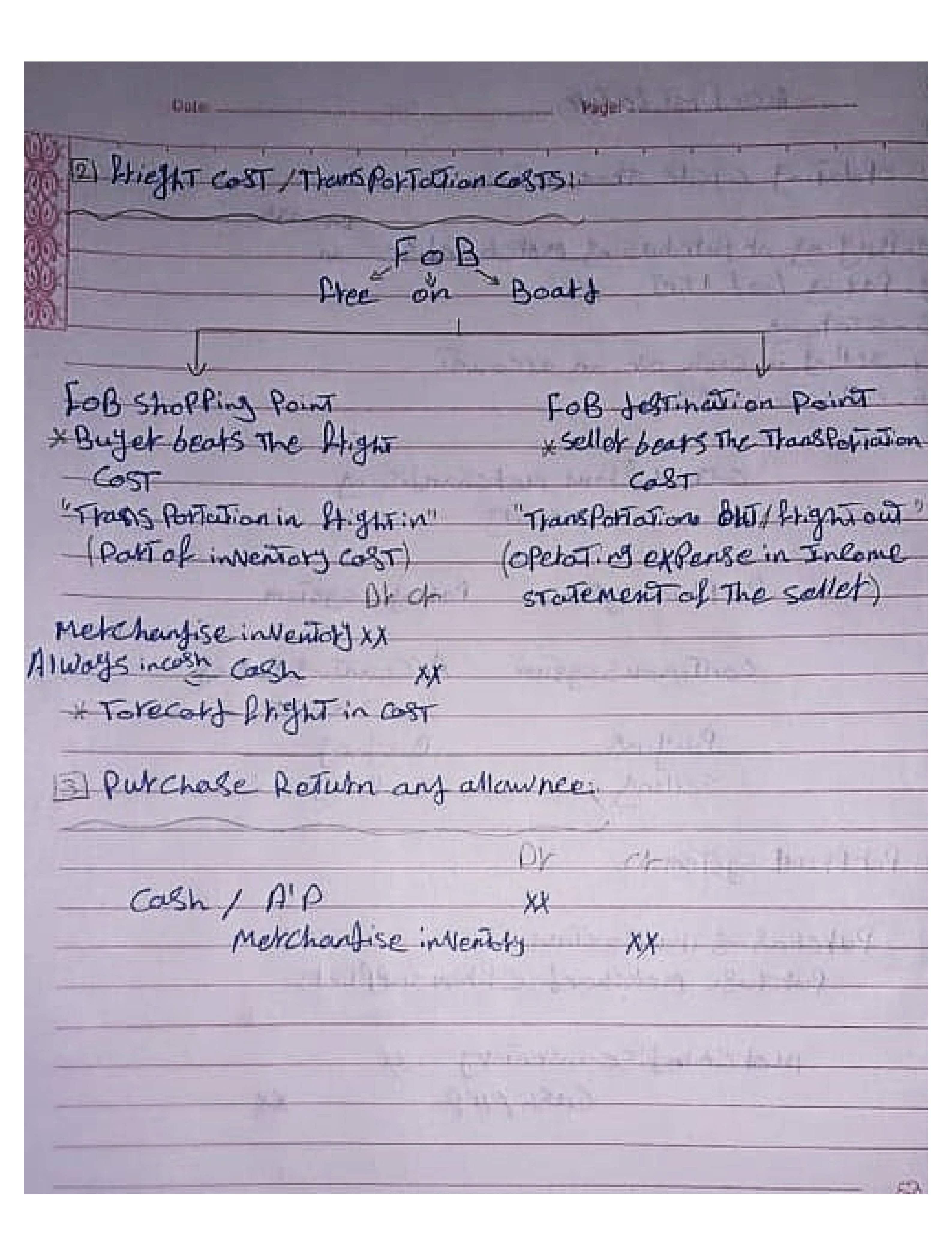
"Control from merchandising Inventory"

Perpetual system	Periodic system
↓	↓
Continous system	Accounting Period "1m, 3m, 1y"
Buying	Buying
Selling	selling

[1] Perpetual system:

A → Purchasing Transaction
* Purchase merchandise from suppliers

	Dr	Cr
merchandise inventory	XX	
Cash / A'P		XX



Date: ______ Page: ______

[2] Frieght cost / Transportation costs:

FOB
Free on Board

FOB shipping point
* Buyer bears the fright cost
"Transportation in fright in"
(Part of inventory cost)

	Dr	Cr
Merchandise inventory	xx	
Always in cash — Cash		xx

* To record fright in cost

FOB destination point
* seller bears the Transportation cost
"Transportations out / fright out"
(operating expense in Income statement of the seller)

[3] Purchase Return and allawnce:

	Dr	Cr
Cash / A/P	xx	
Merchandise inventory		xx